

had at the time of the sale for taxes; and such deed shall, in any action at law, for the recovery of the land, be *prima facie* evidence that the sheriff has complied with all the requirements of the law in making the sale for taxes.

Redemption, reconveyance:

Redemption of
land purchased
by county.

Endorsement on
deed by county
treasurer.

Registration of
endorsement.

Land to be sold
by sheriff if not
redeemed in
twelve months.

Proceeds of sale,
how distributed.

Deed *prima facie*
evidence that re-
quirements of
law have been
complied with.

SEC. 39. In case the county becomes the purchaser, under section thirty-six, then, within two months after the sale, the delinquent may pay to the county treasurer the amount due for state and county taxes together with the cost allowed the sheriff in the settlement, under section forty-five of this act, with twenty-five per centum added thereto; and upon the presentation of the said treasurer's receipt to the register of deeds, that officer shall endorse upon the deed conveying the property to the county these words: "Taxes and cost paid, delinquent restored to his rights," and sign the said endorsement, and shall deliver the deed to delinquent or his agent, and he shall enter the same on the margin of that page of the county record in which is registered the deed, charging fifteen cents therefor; and such endorsement, delivery and marginal entry shall have the effect of re-investing the delinquent with all his rights in the premises. But should the said delinquent fail to redeem the said land within twelve months from the day of sale thereof, then the said board of commissioners shall order the said sheriff, after notice given as prescribed in sub section three of section thirty-four, to sell the said land to the highest bidder for cash and to pay the proceeds of sale, less five per centum for his commissions, to the county treasurer, the one-half of the net proceeds thereof to the common school fund and the other half to the county fund. Every deed made to the county authorities for land sold for taxes shall be *prima facie* evidence in any action at law for said land, that the sheriff in making sale of the land, has complied with all the requirements of the law.